

DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
RECEIPTS FROM FEDERAL GOVERNMENT

A federal receipt is money received directly from the federal government.

Departments will deposit federal receipts into the Federal Trust Fund (FTF). Federal money that is not received directly from the federal government, e.g. departmental transfers, is not considered federal receipts.

Federal Receipt Codes

The federal receipt codes are derived from federal catalog numbers (FCNs) and change so frequently that it is not practical to maintain a complete updated list of codes in the UCM. Departments accounting for federal receipts can obtain the complete list of catalog numbers from the Catalog of Federal Domestic Assistance website at <https://www.cfda.gov>.

FCNs consist of five digits. The first two digits identify the federal department and the last three identify the specific program or grant. To convert a FCN to a federal receipt code, place a 4 in front of the catalog number and eliminate the decimal point. For example, the Catalog of Federal Domestic Assistance lists:

10.551 Supplemental Nutrition Assistance Program

If California receives a federal grant for the purpose of initiating or maintaining the program, the money would be remitted to the State Treasurer's Office and the State Controller's Office using the following receipt code:

410551

Federal Programs Without FCNs

Some federal programs have not yet been assigned FCNs. For these cases, unique receipt numbers have been established by the Department of Finance, Fiscal Systems and Consulting Unit, with the concurrence of the State Controller's Office, Division of Accounting and Reporting.

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The following numbers are to be used in lieu of FCNs for the programs indicated:

| | |
|-------|--|
| 99001 | Revenue Sharing Program |
| 99002 | Shared Revenue - Flood Control Lands |
| 99003 | Shared Revenue - Forest Resources |
| 99004 | Shared Revenue - Grazing Land |
| 99005 | Shared Revenue - Potash and Sodium Lease Rental |
| 99006 | Public Works Employment Act, Title I |
| 99008 | Department of Defense - Reserve, Guard, Training Facilities |
| 99010 | Federal UE Benefits and Allowances |
| 99011 | Unemployment Insurance Benefit Program |
| 99012 | Reed Act - Capital Outlay |
| 99013 | College Housing Debt Service Grant |
| 99014 | Fire Prevention/Suppression Agreement |
| 99015 | Fire Prevention/Suppression Agreement |
| 99016 | Fire Prevention/Suppression |
| 99017 | Federal Reimbursements - Work for Others |
| 99099 | Miscellaneous Federal Funds* |
| 99999 | Miscellaneous Federal Funds |

Unidentified Federal Receipts

Federal receipts can be received by departments without sufficient information to identify a specific account for deposit into the FTF. When this occurs, departments should use "Miscellaneous Federal Receipts" as the federal program name and a five digit receipt code with the last three digits as 9s. For example, if federal money is received from the Department of Health and Human Services (DHHS) and it cannot be further identified to a particular federal program, the receipt code would be 93999. The first two digits identifies the source as DHHS and the three 9s indicates a miscellaneous receipt account.

Questions concerning specific codes should be directed to the State Controller's Office, State Accounting Section, at (916) 322-5089.

* Requires contacting State Controller's Office prior to use

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CODE STRUCTURE DESIGN

Level #1

X



Receipt Type

4 = Federal Receipt

Level #2

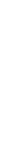
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Federal Agency

Levels # 3 & 4

XXX



Federal
Program/Grant